



STATE OF ARKANSAS
**Department of Finance
and Administration**

REVENUE DIVISION
**Individual Income Tax
Withholding Branch**
7th and Wolfe Streets, Room 1380
Post Office Box 8055
Little Rock, Arkansas 72203-8055
Telephone: (501) 682-7290
Fax: (501) 683-1036
<http://www.arkansas.gov/dfa>

**General Instructions for Registering and Filing
Withholding Tax Statements for the State of Arkansas**

Please complete the enclosed State of Arkansas Withholding Tax Registration Form (Form AR4ER). This registration form must be completed and submitted to the State of Arkansas in order to establish your withholding account and for you to receive preprinted payment coupons. **THIS REGISTRATION FORM MUST BE COMPLETED AND RETURNED TO OUR OFFICE PRIOR TO YOUR FIRST PAYMENT. PAYMENTS RECEIVED WITHOUT A REGISTRATION FORM ON FILE WILL BE HELD IN SUSPENSE AND COULD CAUSE LATE BILLING NOTICES TO BE SENT OUT ON YOUR ACCOUNT.** To avoid problems or delays in processing, complete the registration form and return it to the State of Arkansas within **10** days. Be sure to include your telephone number on your registration form. In most cases, if there is a problem with your registration form, it can be cleared up with a simple telephone call rather than returning the registration to you for correction. A list of Principal Business Activity Codes is listed on the reverse side of these instructions. Select one of these codes when filing your registration. If you do not have a Federal Identification number, complete the Federal SS-4 form and call the Internal Revenue Service to have one issued immediately. The telephone number is 1-800-829-4933. This is a toll free call.

All newly registered businesses will file withholding tax on a monthly basis. Payments are due on the 15th day of the month following the month the taxes were withheld. Arkansas does **not** have quarterly filing. You are required to file the coupon (Form AR941M) for every period you are registered in Arkansas even if the amount of withholding is zero.

Make your payments using the Arkansas payment coupons (Form AR941M). Please use the blank coupons provided to start making your payments. Once you have submitted your registration (Form AR4ER), you will be sent a package of preprinted coupons for your business. These packages will have a coupon for every month of the current reporting year. When you receive your preprinted coupons, destroy any coupons that are for the months that you have already filed or for months prior to the date your business started. This will help prevent you from accidentally using the wrong monthly coupon and help prevent the Withholding Branch from assessing incorrect penalty and interest charges for late filing. It is **very important** to use the proper coupon for the month you are filing. If you do not have the payment coupons (Form AR941M), contact our office for forms. If the due date is near and you still do not have forms, submit your payment with a letter of explanation including your business name, address, federal identification number, and amount of Arkansas taxes withheld. **Failure to receive forms is not a valid excuse for late payments.** Penalty and interest charges will be assessed on **all** late payments.

If you have any questions concerning your State of Arkansas withholding account, please contact one of our Taxpayer Service Representatives at (501) 682-7290.

"EQUAL OPPORTUNITY EMPLOYER"

PRINCIPAL BUSINESS OR PROFESSIONAL ACTIVITY CODES

Locate the major category that best describes your principal activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter the 4 character code on page 1. Line 12 of the Withholding Registration Form (Form AR4ER.)

Agricultural Services, Forestry, Fishing

Code	
1990	Animal services other than breeding
1933	Crop Services
2113	Farm labor & management services
2246	Fishing, commercial
2238	Forestry, except logging
2212	Horticulture & landscaping
2469	Hunting & trapping
1974	Livestock breeding
0836	Logging
1958	Veterinary services, including pets

Construction

0018	Operative builders (for own account)
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Building Trade Contractors Including Repairs

0414	Carpentering & Flooring
0455	Concrete work
0273	Electrical work
0299	Masonry, dry wall, stone, & tile
0257	Painting & paper hanging
0232	Plumbing, heating, & air conditioning
0430	Roofing, siding, sheet metal
0885	Other building trade contractors (excavation, etc.)

General Contractors

0075	Highway/street construction
0059	Nonresidential building
0034	Residential building
3889	Other heavy construction (pipe laying, bridges, etc.)

Finance, Insurance, Related Services

6064	Brokers/dealers of securities commodity
6080	Commodity contracts brokers & dealers; security & commodity exchanges
6148	Credit institutions & mortgage bankers
5702	Insurance agents or brokers
5744	Insurance service (appraisal consulting, inspection, etc.)
6130	Investment advisors & services
5777	Other financial services

Manufacturing, Including Printing & Publishing

0679	Apparel & other textile products
1115	Electric & electronic equipment
1073	Fabricated metal products
0638	Food products & beverages
0810	Furniture & Fixtures
0695	Leather footwear, handbags
0836	Lumber & other wood products
1099	Machine & machine shops
0877	Paper & allied products
1057	Primary metal industries
0851	Printing & publishing
1032	Stone, clay, & glass products
0653	Textile mill products
1883	Other Manufacturing industry

Mining & Mineral Extraction

1537	Coal mining
1511	Metal mining
1552	Oil & gas
1719	Quarrying & nonmetallic mining

Real Estate

5538	Operators & lessors of buildings including residential
5553	Operators & lessors of other real properties
5520	Real estate agents/brokers
5579	Real estate property manager
5710	Subdividers & developers, except cemeteries
6155	Title abstract office

Services: Personal, Professional & Business Services

Amusement & Recreational Services

9670	Bowling centers
9688	Motion picture & tape distribution/allied services
9597	Motion picture & video production
9639	Motion Picture theaters
8557	Physical fitness facilities
9696	Professional sports & racing including promoters & managers
9811	Theatrical performers, musicians, agents, producers & related services
9613	Video tape rental
9837	Other amusement & recreation services

Automotive Services

8813	Automotive rental or leasing, without driver
8953	Automotive repairs, general & specialized
8839	Parking, except valet
8896	Other automotive services (wash, towing, etc.)

Business & Personal Services

7658	Accounting & bookkeeping
7716	Advertising, except direct mail
7682	Architectural services
8318	Barber shop (or barber)
8110	Beauty shop (or beautician)
8714	Child day care
2238	Communication services
7872	Computer programming, process, data preparation & related services
7286	Consulting services
7799	Consumer credit reporting & collection services
8755	Counseling (except health practitioner)
6395	Courier or package delivery
7732	Employment agencies & personnel supply
7518	Engineering services
7773	Equipment rental & leasing (except computer or auto)
8532	Funeral services & crematories
7633	Income tax preparation
7914	Investigative & protective services
7617	Legal services (or lawyer)
7856	Mailing, reproduction, commercial, art, photography, & stenographic services
7245	Management services
8771	Ministers & chaplains
8334	Photographic studios
7260	Public relations
6536	Public warehousing
7708	Surveying services
8730	Teaching or tutoring
6510	Trash collection without own dump
6692	Utilities (dumps, snowplowing, road cleaning, etc.)
7880	Other business services
6882	Other personal services

Hotels & Other Lodging Places

7237	Camps & camping parks
7096	Hotels, motels, tourist homes
7211	Rooming & boarding houses

Laundry & Cleaning Services

7450	Carpet & upholstery cleaning
7419	Coin-operated laundries & dry cleaning
7435	Full-service laundry, dry cleaning & garment service
7476	Janitorial & related service (building, house, & window)

Medical & Health Services

9274	Chiropractors
9233	Dentist's office or clinic
9217	Doctor's office or clinic
9456	Medical & dental laboratory
9472	Nursing & personal care facilities
9290	Optometrists
9258	Osteopathic physicians & surgeons
9241	Podiatrists
9415	Registered & practical nurses
9431	Offices & clinics of other health practitioners (dietician, midwives, speech pathologists, etc.)
9886	Other health services

Miscellaneous Repair, Except Computers

9019	Audio equipment & TV repair
9035	Electrical & electronic equipment repair, except audio & TV
9050	Furniture repair/ reupholstery
2881	Other equipment repair

Trade, Retail-Selling goods to Individuals & Households

3038	Catalog or mail order
3012	Selling door to door, by telephone or party plan, or from mobile unit
3053	Vending machine selling

Selling From Showroom, Store, Or Other Fixed Location

Apparel & Accessories

3921	Accessory & specialty stores furrier for women
3939	Clothing, family
3772	Clothing, men's & boys
3913	Clothing, women's
3756	Shoe stores
3954	Other apparel & accessory stores

Automotive & Service Station

3558	Gasoline service stations
3319	New car dealers (franchised)
3533	Tires, accessories, & parts
3335	Used car dealers
3517	Other automotive dealers (motorcycle, recreational vehicles, etc.)

Building, Hardware, & Garden Supply

4416	Building materials dealers
4457	Hardware stores
4473	Nurseries & garden supply store
4432	Paint, glass, & wallpaper stores

Food & Beverages

0612	Bakeries selling at retail
3086	Catering services
3095	Drinking places (bars, taverns, pubs, saloons, etc.)
3079	Eating places, meals & snacks
3210	Grocery stores (general line)
3251	Liquor store
3236	Specialized food stores (meat, produce, candy, health food)

Furniture & General Merchandise

3988	Computer & software stores
3970	Furniture stores
4317	Home furnishings stores (china floor covering, drapes)
4119	Household appliance stores
4333	Music & record stores
3996	TV, Audio & electronic stores
3715	Variety stores
3731	Other general merchandise stores

Miscellaneous Retail Stores

4812	Boat dealers
5017	Book store, excluding newsstands
4853	Camera & Photo supply stores
3277	Drug stores
5058	Fabric & needlework stores
4655	Florists
5090	Fuel dealers (except gasoline)
4630	Gift, novelty, & souvenir shops
4838	Hobby, toy, & game shops
4671	Jewelry stores
4895	Luggage & leather goods store
5074	Mobile home dealers
4879	Optical goods stores
4697	Sporting good & bicycle shops
5033	Stationery stores
4614	Used merchandise & antique stores (except motor vehicle parts)
5884	Other retail stores

Trade, Wholesale-Selling Goods To Other Business, etc.

Durable Goods, Including Machinery Equipment, Wood, Metal, etc.

2634	Agent or broker for other firms-more than 50% of gross sales on commission
2618	Selling for your own account

Nondurable Goods, Including Food, Fiber, Chemicals, etc.

2675	Agent or broker for other firms-more than 50% of gross sales on commission
2659	Selling for your own account

Transportation Services

6619	Air transportation
6312	Bus & limousine transportation
6361	Highway passenger transportation (except chartered service)
6114	Taxis
6635	Travel agents & tour operators
6338	Trucking (except trash collections)
6551	Water transportation
6650	Other transportation services

Agricultural

F120	Field Crop, including grains and nongrains such as cotton peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
F160	Vegetables and melons, garden type vegetables and melons such as sweet corn, tomatoes squash, etc.
F170	Fruit and tree nuts, including grapes, berries, olives, etc.
F180	Ornamental floriculture and nursery products
F185	Food crops grown under cover, including hydroponics crops
F211	Beefcattle feedlots
F212	Beefcattle, except feedlots
F215	Hogs, sheep, and goats
F240	Dairy
F250	Poultry and eggs, including chickens, ducks, pigeons, quail, etc.
F260	General livestock, not specializing in any one livestock category
F270	Animal specialty, including fur-bearing animals pets, horses, etc.
F280	Animal aquaculture, including fish, shellfish, mollusks, frogs, etc., produced within confined space
F290	Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
F300	Agricultural production, not specified
8888	Unable to classify

ALL NEW ACCOUNTS FILE ON A MONTHLY BASIS - THERE IS NO QUARTERLY FILING

AR4ER

State of Arkansas
REVENUE DIVISION
Withholding Registration

P. O. Box 8055, Little Rock, Arkansas 72203-8055

(Please read instructions on reverse side. Please type or print. Keep one copy for your records)



1. Employer's Federal Identification Number:	● _____		
2. Name of Business: (Trade Name)	● _____	● () Telephone Number	
3. Business Location: (Physical Address)	● _____ Street ● _____ City State Zip		
4. Mailing or Care of Address:	● _____ In Care of ● _____ Street ● _____ City State Zip		
5. Name of Owner or Responsible Party: a.	● _____	c. ● () Telephone Number	
Social Security Number: b.	● _____		
6. Owner/Responsible Party Address:	● _____ Street ● _____ City State Zip		
7. Date Arkansas Withholding was Started and/or Required:	● _____ mm/dd/yy		
8. Principle Business Activity:			
9. Type of Organization:	● <input type="checkbox"/> 1. Sole Proprietorship ● <input type="checkbox"/> 2. Partnership ● <input type="checkbox"/> 3. Domestic Corp. / Domestic LLC ● <input type="checkbox"/> 4. Foreign Corp. / Foreign LLC		
10. County - Arkansas:	● _____		
11. Signature of Owner or Responsible Party	_____ Signature Date		
12. Federal Business Code:	● _____	FOR DEPT. USE ONLY	Exam Code ●

Instructions GENERAL

WHERE TO FIND COMPLETE INFORMATION: You may find more information in Department of Finance and Administration publication titled: "Instructions For Employers-Arkansas Income Tax Withholding."

WHO MUST FILE THIS REGISTRATION: Every employer with one (1) or more employees.

WHERE TO FILE: Department of Finance and Administration, Withholding, P.O. Box 8055, Little Rock, Arkansas 72203-8055.

HOW TO REGISTER: Complete front of this form by typewriter or print with ink or ball point pen. Follow the instructions below which correspond to the number used on the front of this form. If you need to make a payment when registering, complete Form AR941M for each month involved.

TYPE OF FILER: ALL NEW ACCOUNTS ARE MONTHLY FILERS. THERE IS NO QUARTERLY FILING METHOD. If your filing status changes, you will be notified by our department.

FORMS: Preprinted forms will be mailed to your business after this registration has been processed. If you have not received your forms, contact our office at (501) 682-7290 for instructions.

PAYMENTS: Payments are due on the 15th of the month following the end of the monthly reporting period. If you do not have forms, you can mail your payment with a letter containing the name of your business, the month and year you are filing, the amount of withholding, your federal identification number, and the name of the contact person in the case of a problem.

SPECIFIC

1. Enter your Federal Employer's Identification Number. This is the nine digit number the IRS issues. It is used to identify the tax accounts of employers.
2. Enter the complete name of the business or trade name under which this business is operated. Also enter the telephone number with area code.
3. Enter the address where the business is physically located. This will be the street address in most cases. Do not enter a P.O. Box number.
4. If you want your reports mailed to an address other than your business address, enter the address on this line.
5. Enter the name of the owner or party responsible for assuring the payment of state withholding taxes. This is the individual owner, a general partner or corporate officer. Also enter the Social Security Number and phone number of the owner/responsible party.
6. Enter the street address or mailing address where the owner/responsible party may receive any notices from the Arkansas State Withholding Tax branch.
7. Enter the date you started withholding Arkansas taxes from your employee's wages. **Enter as mm/dd/yy.**
8. Describe the type of business carried on by the employer. It is important that you state if business is for wholesale or retail usage. Some examples of the type information needed are as follows:

A: MINING & QUARRYING: State principal product (i.e., mine bauxite, crushed limestone, gravel, etc.).
B: CONSTRUCTION: State if general or special trade contractor and type of work normally performed (i.e., general contractor streets and high ways, electrical subcontractor, etc.).
C: WHOLESALE OR RETAIL TRADE: Specify which (i.e., wholesale grocery, retail grocery; retail gasoline service station; retail hardware; wholesale petroleum – bulk products; wholesale dairy products, retail drugs, etc.).
D: MANUFACTURING: State type of establishment operated (i.e., sawmill, vegetable cannery, etc.) and state principal products or line of goods sold (i.e., toy manufacturing, fishing equipment, etc.).
E: AGRICULTURE: (Specify) includes: Farms of all types – livestock, crops, vegetables, cotton gins, nurseries and horticulture, etc.
F: NON-PROFIT ORGANIZATIONS: State purpose for which operated (i.e., religious, charitable, educational, scientific, etc.) and principal activity (i.e., religious organization – hospital; charitable – home for the aged, etc.).
G: GOVERNMENTAL: Identify further if deemed necessary.
H. OTHER ACTIVITIES: State exact type of business operated (i.e., advertising agency, dry cleaning plant, motion picture theater, doctor's office or clinic, barber shop, rental of coin-operated machines, etc.)
9. Mark the box that describes your type of business ownership; Individual owner, Partnership, Domestic Corporation/LLC (created in the State of Arkansas) or Foreign Corporation/LLC (organized outside the State of Arkansas).
10. Enter the county in which your business is located.
11. Sign and date registration.
12. Find the Federal Principal of Activity Code that best describes your business and enter the 4-digit code in the space provided.

IMPORTANT

Each corporation of an affiliated group must be treated as a separate employer and must register separately.